

## SENATE BILL No. 423

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1; IC 33-26-3-2; IC 33-38-9-11; IC 36-2-5-7.

**Synopsis:** Property tax issues. Provides that a multiple county property tax assessment board of appeals (PTABOA) is created in each Indiana congressional district that includes a county with a population of 75,000 or less. Retains a PTABOA in each county with a population of more than 75,000. Provides that a multiple county PTABOA consists of three members appointed by the governor, not more than two of whom may be from the same political party. Requires the governor to set the compensation of the members of a multiple county PTABOA. Provides that the members of a multiple county PTABOA are paid by the state. Requires the auditor's office for the county with the greatest population in a multiple county PTABOA to provide administrative support to the board. Provides that the county council of each county within a multiple county PTABOA may submit recommendations to the governor for appointments to the board. Provides that, following a petition for review contesting the assessed value of tangible property, a taxpayer and a township or county official may enter into an agreement in which both parties agree to stipulate to the assessed value of the tangible property as determined by an independent appraisal. Provides certain provisions that must be included in an agreement, including provisions for selecting an independent appraiser. Requires a PTABOA, upon receipt of an agreement of the parties and an independent appraisal, to enter a stipulated determination of the assessed value of the tangible property in dispute equal to the value as determined by the independent appraisal. Provides that a PTABOA's entry of a stipulated determination may be appealed directly to the Indiana tax court, and not the Indiana board of tax appeals. Requires  
(Continued next page)

**Effective:** July 1, 2015; January 1, 2016.

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## Kenley, Houchin

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January 12, 2015, read first time and referred to Committee on Tax & Fiscal Policy.

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## Digest Continued

each PTABOA to submit an annual report of the notices for review filed with the PTABOA in the preceding year. Requires that the report must include the following: (1) The total number of notices for review filed with the PTABOA. (2) The notices for review that were resolved by a preliminary informal meeting. (3) The notices for review in which a hearing was conducted by the PTABOA. (4) The number of written decisions issued by the PTABOA. (5) The number of notices of review pending with the PTABOA. Requires that the report must be submitted to the department of local government finance, the Indiana board of tax review, and the legislative services agency. Requires the Indiana judicial center to review the workload and backlog of cases in the Indiana tax court for calendar year 2016 and submit a report of the center's findings, analysis, and recommendations (if recommendations are made) to the legislative council before December 1, 2016. Makes conforming amendments.



Introduced

First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## SENATE BILL No. 423

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-1.1-1-4.5 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2016]: **Sec. 4.5. "County property tax assessment  
4 board of appeals" means a:**  
5 **(1) multiple county property tax assessment board of appeals**  
6 **under IC 6-1.1-28-0.1; or**  
7 **(2) county property tax assessment board of appeals under**  
8 **IC 6-1.1-28-1;**  
9 **except as otherwise provided.**  
10 SECTION 2. IC 6-1.1-6.7-5 IS AMENDED TO READ AS  
11 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 5. (a) A person  
12 who wishes to have a parcel of land classified as a filter strip must have  
13 the land assessed by the county assessor of the county in which the land  
14 is located.  
15 (b) If the assessment made by the county assessor is not satisfactory



1 to the owner, the owner may appeal the assessment to the county  
 2 property tax assessment board of appeals ~~of the county~~ in which the  
 3 land proposed for classification is located. The decision of the board is  
 4 final.

5 SECTION 3. IC 6-1.1-15-1, AS AMENDED BY P.L.257-2013,  
 6 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2015]: Sec. 1. (a) A taxpayer may obtain a review by the  
 8 county board of a county or township official's action with respect to  
 9 either or both of the following:

10 (1) The assessment of the taxpayer's tangible property.

11 (2) A deduction for which a review under this section is  
 12 authorized by any of the following:

13 (A) IC 6-1.1-12-25.5.

14 (B) IC 6-1.1-12-28.5.

15 (C) IC 6-1.1-12-35.5.

16 (D) IC 6-1.1-12.1-5.

17 (E) IC 6-1.1-12.1-5.3.

18 (F) IC 6-1.1-12.1-5.4.

19 (b) At the time that notice of an action referred to in subsection (a)  
 20 is given to the taxpayer, the taxpayer shall also be informed in writing  
 21 of:

22 (1) the opportunity for a review under this section, including a  
 23 preliminary informal meeting under subsection (h)(2) with the  
 24 county or township official referred to in this subsection; and

25 (2) the procedures the taxpayer must follow in order to obtain a  
 26 review under this section.

27 (c) In order to obtain a review of an assessment or deduction  
 28 effective for the assessment date to which the notice referred to in  
 29 subsection (b) applies, the taxpayer must file a notice in writing with  
 30 the county or township official referred to in subsection (a) not later  
 31 than forty-five (45) days after the date of the notice referred to in  
 32 subsection (b).

33 (d) A taxpayer may obtain a review by the county board of the  
 34 assessment of the taxpayer's tangible property effective for an  
 35 assessment date for which a notice of assessment is not given as  
 36 described in subsection (b). To obtain the review, the taxpayer must file  
 37 a notice in writing with the township assessor, or the county assessor  
 38 if the township is not served by a township assessor. The right of a  
 39 taxpayer to obtain a review under this subsection for an assessment  
 40 date for which a notice of assessment is not given does not relieve an  
 41 assessing official of the duty to provide the taxpayer with the notice of  
 42 assessment as otherwise required by this article. The notice to obtain



1 a review must be filed not later than the later of:

- 2 (1) May 10 of the year; or  
 3 (2) forty-five (45) days after the date of the tax statement mailed  
 4 by the county treasurer, regardless of whether the assessing  
 5 official changes the taxpayer's assessment.

6 (e) A change in an assessment made as a result of a notice for  
 7 review filed by a taxpayer under subsection (d) after the time  
 8 prescribed in subsection (d) becomes effective for the next assessment  
 9 date. A change in an assessment made as a result of a notice for review  
 10 filed by a taxpayer under subsection (c) or (d) remains in effect from  
 11 the assessment date for which the change is made until the next  
 12 assessment date for which the assessment is changed under this article.

13 (f) The written notice filed by a taxpayer under subsection (c) or (d)  
 14 must include the following information:

- 15 (1) The name of the taxpayer.  
 16 (2) The address and parcel or key number of the property.  
 17 (3) The address and telephone number of the taxpayer.

18 (g) The filing of a notice under subsection (c) or (d):

- 19 (1) initiates a review under this section; and  
 20 (2) constitutes a request by the taxpayer for a preliminary  
 21 informal meeting with the official referred to in subsection (a).

22 (h) A county or township official who receives a notice for review  
 23 filed by a taxpayer under subsection (c) or (d) shall:

- 24 (1) immediately forward the notice to the county board; and  
 25 (2) attempt to hold a preliminary informal meeting with the  
 26 taxpayer to resolve as many issues as possible by:  
 27 (A) discussing the specifics of the taxpayer's assessment or  
 28 deduction;  
 29 (B) reviewing the taxpayer's property record card;  
 30 (C) explaining to the taxpayer how the assessment or  
 31 deduction was determined;  
 32 (D) providing to the taxpayer information about the statutes,  
 33 rules, and guidelines that govern the determination of the  
 34 assessment or deduction;  
 35 (E) noting and considering objections of the taxpayer;  
 36 (F) considering all errors alleged by the taxpayer; and  
 37 (G) otherwise educating the taxpayer about:  
 38 (i) the taxpayer's assessment or deduction;  
 39 (ii) the assessment or deduction process; and  
 40 (iii) the assessment or deduction appeal process.

41 (i) Not later than ten (10) days after the informal preliminary  
 42 meeting, the official referred to in subsection (a) shall forward to the



1 county auditor and the county board the results of the conference on a  
 2 form prescribed by the department of local government finance that  
 3 must be completed and signed by the taxpayer and the official. The  
 4 form must indicate the following:

5 (1) If the taxpayer and the official agree on the resolution of all  
 6 assessment or deduction issues in the review, a statement of:

7 (A) those issues; and

8 (B) the assessed value of the tangible property or the amount  
 9 of the deduction that results from the resolution of those issues  
 10 in the manner agreed to by the taxpayer and the official.

11 (2) If the taxpayer and the official do not agree on the resolution  
 12 of all assessment or deduction issues in the review:

13 (A) a statement of those issues; and

14 (B) the identification of:

15 (i) the issues on which the taxpayer and the official agree;  
 16 and

17 (ii) the issues on which the taxpayer and the official  
 18 disagree.

19 (j) If the county board receives a form referred to in subsection  
 20 (i)(1) before the hearing scheduled under subsection (k):

21 (1) the county board shall cancel the hearing;

22 (2) the county official referred to in subsection (a) shall give  
 23 notice to the taxpayer, the county board, the county assessor, and  
 24 the county auditor of the assessment or deduction in the amount  
 25 referred to in subsection (i)(1)(B); and

26 (3) if the matter in issue is the assessment of tangible property,  
 27 the county board may reserve the right to change the assessment  
 28 under IC 6-1.1-13.

29 (k) If:

30 (1) subsection (i)(2) applies; or

31 (2) the county board does not receive a form referred to in  
 32 subsection (i) not later than one hundred twenty (120) days after  
 33 the date of the notice for review filed by the taxpayer under  
 34 subsection (c) or (d);

35 the county board shall hold a hearing on a review under this subsection  
 36 not later than one hundred eighty (180) days after the date of that  
 37 notice. The county board shall, by mail, give at least thirty (30) days  
 38 notice of the date, time, and place fixed for the hearing to the taxpayer  
 39 and the county or township official with whom the taxpayer filed the  
 40 notice for review. The taxpayer and the county or township official  
 41 with whom the taxpayer filed the notice for review are parties to the  
 42 proceeding before the county board. A taxpayer may request a



1 continuance of the hearing by filing, at least twenty (20) days before  
 2 the hearing date, a request for continuance with the board and the  
 3 county or township official with evidence supporting a just cause for  
 4 the continuance. The board shall, not later than ten (10) days after the  
 5 date the request for a continuance is filed, either find that the taxpayer  
 6 has demonstrated a just cause for a continuance and grant the taxpayer  
 7 the continuance, or deny the continuance. A taxpayer may request that  
 8 the board take action without the taxpayer being present and that the  
 9 board make a decision based on the evidence already submitted to the  
 10 board by filing, at least eight (8) days before the hearing date, a request  
 11 with the board and the county or township official. A taxpayer may  
 12 withdraw a petition by filing, at least eight (8) days before the hearing  
 13 date, a notice of withdrawal with the board and the county or township  
 14 official.

15 (l) At the hearing required under subsection (k):

16 (1) the taxpayer may present the taxpayer's reasons for  
 17 disagreement with the assessment or deduction; and

18 (2) the county or township official with whom the taxpayer filed  
 19 the notice for review must present:

20 (A) the basis for the assessment or deduction decision; and

21 (B) the reasons the taxpayer's contentions should be denied.

22 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer  
 23 if the taxpayer or representative fails to appear at the hearing and,  
 24 under subsection (k), the taxpayer's request for continuance is denied,  
 25 or the taxpayer's request for continuance, request for the board to take  
 26 action without the taxpayer being present, or withdrawal is not timely  
 27 filed. A taxpayer may appeal the assessment of the penalty to the  
 28 Indiana board or directly to the tax court. The penalty may not be added  
 29 as an amount owed on the property tax statement under IC 6-1.1-22 or  
 30 IC 6-1.1-22.5.

31 (m) The official referred to in subsection (a) may not require the  
 32 taxpayer to provide documentary evidence at the preliminary informal  
 33 meeting under subsection (h). The county board may not require a  
 34 taxpayer to file documentary evidence or summaries of statements of  
 35 testimonial evidence before the hearing required under subsection (k).  
 36 If the action for which a taxpayer seeks review under this section is the  
 37 assessment of tangible property, the taxpayer is not required to have an  
 38 appraisal of the property in order to do the following:

39 (1) Initiate the review.

40 (2) Prosecute the review.

41 (n) The county board shall prepare a written decision resolving all  
 42 of the issues under review. **The written decision may be in the form**



1 **of a stipulated determination under section 2.5 of this chapter.** The  
 2 county board shall, by mail, give notice of its determination not later  
 3 than:

4 (1) one hundred twenty (120) days after the hearing under  
 5 subsection (k); or

6 (2) **thirty (30) days after an entry of a stipulated**  
 7 **determination under section 2.5 of this chapter;**

8 to the taxpayer, the official referred to in subsection (a), the county  
 9 assessor, and the county auditor.

10 (o) If the maximum time elapses:

11 (1) under subsection (k) for the county board to hold a hearing; or

12 (2) under subsection (n) for the county board to give notice of its  
 13 determination;

14 the taxpayer may initiate a proceeding for review before the Indiana  
 15 board by taking the action required by section 3 of this chapter at any  
 16 time after the maximum time elapses.

17 SECTION 4. IC 6-1.1-15-2.5 IS ADDED TO THE INDIANA  
 18 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 19 [EFFECTIVE JULY 1, 2015]: **Sec. 2.5. (a) This section applies to a**  
 20 **notice of review filed by a taxpayer under section 1 of this chapter**  
 21 **with respect to the assessment of the taxpayer's tangible property.**

22 (b) **Instead of a hearing before the county board, a taxpayer and**  
 23 **a township or county official may enter into an agreement in which**  
 24 **both parties stipulate to the assessed value of the tangible property**  
 25 **in dispute as determined by an independent appraisal under terms**  
 26 **and conditions in subsection (e).**

27 (c) **An agreement under this section may not be entered into**  
 28 **more than one hundred twenty (120) days after the date of the**  
 29 **notice under subsection (a).**

30 (d) **The township or county official shall immediately forward**  
 31 **an agreement entered into under this section to the county board.**

32 (e) **An agreement entered into by a taxpayer and a township or**  
 33 **county official under subsection (b) must include the following**  
 34 **provisions:**

35 (1) **The county board shall select three (3) Indiana registered**  
 36 **appraisers as potential appraisers to conduct an independent**  
 37 **appraisal under the agreement.**

38 (2) **Not later than fifteen (15) days after the county board's**  
 39 **selection of potential appraisers, the:**

40 (A) **taxpayer; and**

41 (B) **township or county official;**

42 **may each strike one (1) appraiser from the list of potential**



1 appraisers by providing written notice to the county board of  
2 the name of the appraiser to strike from the list.

3 (3) Not later than sixty (60) days after the date of the  
4 agreement, an appraisal shall be conducted by the Indiana  
5 registered appraiser who is:

6 (A) not struck from the list of potential appraisers, if two  
7 (2) potential appraisers are struck from the list under  
8 subdivision (2); or

9 (B) selected by the county board from the list of potential  
10 appraisers, if fewer than two (2) potential appraisers are  
11 struck from the list under subdivision (2).

12 (4) The appraisal conducted under subdivision (3) shall be:

13 (A) prepared in accordance with usual and customary  
14 professional standards for an Indiana registered  
15 appraiser;

16 (B) notarized; and

17 (C) filed with the county board not later than three (3)  
18 days after its completion.

19 (5) The taxpayer and the township or county official stipulate  
20 for purposes of review by the county board that the correct  
21 assessed value of the tangible property in dispute is the  
22 appraised value of the tangible property as determined by the  
23 appraisal conducted under subdivision (3).

24 (6) The taxpayer and the township or county official retain  
25 the right to appeal a stipulated determination entered by the  
26 county board under subsection (g).

27 (7) Any other provision the department of local government  
28 finance considers appropriate.

29 (f) The department of local government finance shall prescribe  
30 a standard form agreement that must be used for purposes of this  
31 section. The department shall require the form agreement to be  
32 notarized.

33 (g) Upon receipt of an independent appraisal conducted under  
34 this section, the county board shall enter a stipulated  
35 determination of assessed value:

36 (1) based on the agreement of the parties under this section;  
37 and

38 (2) equal to the appraised value of the property as determined  
39 by the independent appraisal.

40 (h) Notwithstanding section 3 of this chapter, a taxpayer or a  
41 township or county official may petition for judicial review of a  
42 stipulated determination entered by a county board under this



1 **section:**

2 **(1) without first appealing the determination to the Indiana**  
 3 **board; and**

4 **(2) under the procedures and time limitations that would**  
 5 **otherwise apply to a petition for judicial review of a**  
 6 **determination of the Indiana board, except that:**

7 **(A) the written notice of appeal must be filed with the**  
 8 **county board, and not the Indiana board; and**

9 **(B) the county board shall prepare a certified record of the**  
 10 **proceedings related to the petition.**

11 SECTION 5. IC 6-1.1-15-3, AS AMENDED BY P.L.1-2008,  
 12 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JULY 1, 2015]: Sec. 3. (a) **Except as provided in section 2.5 of this**  
 14 **chapter**, a taxpayer may obtain a review by the Indiana board of a  
 15 county board's action with respect to the following:

16 (1) The assessment of that taxpayer's tangible property if the  
 17 county board's action requires the giving of notice to the taxpayer.

18 (2) The exemption of that taxpayer's tangible property if the  
 19 taxpayer receives a notice of an exemption determination by the  
 20 county board under IC 6-1.1-11-7.

21 (b) The county assessor is the party to the review under this section  
 22 to defend the determination of the county board. At the time the notice  
 23 of that determination is given to the taxpayer, the taxpayer shall also be  
 24 informed in writing of:

25 (1) the taxpayer's opportunity for review under this section; and

26 (2) the procedures the taxpayer must follow in order to obtain  
 27 review under this section.

28 (c) A county assessor who dissents from the determination of an  
 29 assessment or an exemption by the county board may obtain a review  
 30 of the assessment or the exemption by the Indiana board.

31 (d) In order to obtain a review by the Indiana board under this  
 32 section, the party must, not later than forty-five (45) days after the date  
 33 of the notice given to the party or parties of the determination of the  
 34 county board:

35 (1) file a petition for review with the Indiana board; and

36 (2) mail a copy of the petition to the other party.

37 (e) The Indiana board shall prescribe the form of the petition for  
 38 review of an assessment determination or an exemption by the county  
 39 board. The Indiana board shall issue instructions for completion of the  
 40 form. The form and the instructions must be clear, simple, and  
 41 understandable to the average individual. A petition for review of such  
 42 a determination must be made on the form prescribed by the Indiana



1 board. The form must require the petitioner to specify the reasons why  
 2 the petitioner believes that the assessment determination or the  
 3 exemption determination by the county board is erroneous.

4 (f) If the action for which a taxpayer seeks review under this section  
 5 is the assessment of tangible property, the taxpayer is not required to  
 6 have an appraisal of the property in order to do the following:

- 7 (1) Initiate the review.
- 8 (2) Prosecute the review.

9 SECTION 6. IC 6-1.1-15-19 IS ADDED TO THE INDIANA CODE  
 10 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
 11 1, 2015]: **Sec. 19. (a) This section applies beginning January 1,  
 12 2016.**

13 **(b) Each county board annually shall submit a report of the  
 14 notices for review filed with the county board under section 1(c)  
 15 and 1(d) of this chapter in the preceding year to the department of  
 16 local government finance, the Indiana board, and the legislative  
 17 services agency before April 1 of each year. A report submitted to  
 18 the legislative services agency must be in an electronic format  
 19 under IC 5-14-6.**

20 **(c) The report required by subsection (b) must include the  
 21 following information:**

- 22 **(1) The total number of notices for review filed with the  
 23 county board.**
- 24 **(2) The notices for review, either filed or pending during the  
 25 year, that were resolved during the year by a preliminary  
 26 informal meeting under section 1(h)(2) and 1(j) of this  
 27 chapter.**
- 28 **(3) The notices for review, either filed or pending during the  
 29 year, in which a hearing was conducted during the year by the  
 30 county board under section 1(k) of this chapter.**
- 31 **(4) The number of written decisions issued during the year by  
 32 the county board under section 1(n) of this chapter.**
- 33 **(5) The number of notices for review pending with the county  
 34 board on December 31 of the reporting year.**

35 **The report may not include any confidential information.**

36 SECTION 7. IC 6-1.1-25-4.1, AS AMENDED BY P.L.2-2014,  
 37 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JANUARY 1, 2016]: **Sec. 4.1. (a) If, as provided in section 4(i) of this  
 39 chapter, the county auditor does not issue a deed to the county for  
 40 property for which a certificate of sale has been issued to the county  
 41 under IC 6-1.1-24-9 because the county executive determines that the  
 42 property contains hazardous waste or another environmental hazard for**



1 which the cost of abatement or alleviation will exceed the fair market  
2 value of the property, the property may be transferred consistent with  
3 this section.

4 (b) A person who desires to obtain title to and eliminate the  
5 hazardous conditions of property containing hazardous waste or  
6 another environmental hazard for which a county holds a certificate of  
7 sale but to which a deed may not be issued to the county under section  
8 4(i) of this chapter may file a petition with the county auditor seeking  
9 a waiver of the delinquent taxes, special assessments, interest,  
10 penalties, and costs assessed against the property and transfer of the  
11 title to the property to the petitioner. The petition must:

12 (1) be on a form prescribed by the state board of accounts and  
13 approved by the department of local government finance;

14 (2) state the amount of taxes, special assessments, penalties, and  
15 costs assessed against the property for which a waiver is sought;

16 (3) describe the conditions existing on the property that have  
17 prevented the sale or the transfer of title to the county;

18 (4) describe the plan of the petitioner for elimination of the  
19 hazardous condition on the property under IC 13-25-5 and the  
20 intended use of the property; and

21 (5) be accompanied by a fee established by the county auditor for  
22 completion of a title search and processing.

23 (c) Upon receipt of a petition described in subsection (b), the county  
24 auditor shall review the petition to determine whether the petition is  
25 complete. If the petition is not complete, the county auditor shall return  
26 the petition to the petitioner and describe the defects in the petition.  
27 The petitioner may correct the defects and file the completed petition  
28 with the county auditor. Upon receipt of a completed petition, the  
29 county auditor shall forward a copy of the petition to:

30 (1) the assessor of the township in which the property is located,  
31 or the county assessor if there is no township assessor for the  
32 township;

33 (2) the owner;

34 (3) all persons who have, as of the date of the filing of the  
35 petition, a substantial interest of public record in the property;

36 (4) the county property tax assessment board of appeals; and

37 (5) the department of local government finance.

38 (d) Upon receipt of a petition described in subsection (b), the county  
39 property tax assessment board of appeals shall, at the county property  
40 tax assessment board of appeals' earliest opportunity, conduct a public  
41 hearing on the petition. The county property tax assessment board of  
42 appeals shall, by mail, give notice of the date, time, and place fixed for



- 1 the hearing to:
- 2 (1) the petitioner;
- 3 (2) the owner;
- 4 (3) all persons who have, as of the date the petition was filed, a
- 5 substantial interest of public record in the property; and
- 6 (4) the assessor of the township in which the property is located,
- 7 or the county assessor if there is no township assessor for the
- 8 township.

9 In addition, notice of the public hearing on the petition shall be  
 10 published one (1) time at least ten (10) days before the hearing in a  
 11 newspaper of ~~countywide~~ **general** circulation **in the county in which**  
 12 **the property is located** and posted at the principal office of the county  
 13 property tax assessment board of appeals, or at the building where the  
 14 meeting is to be held.

15 (e) After the hearing and completion of any additional investigation  
 16 of the property or of the petitioner that is considered necessary by the  
 17 county property tax assessment board of appeals, the county board shall  
 18 give notice, by mail, to the parties listed in subsection (d) of the county  
 19 property tax assessment board of appeals' recommendation as to  
 20 whether the petition should be granted. The county property tax  
 21 assessment board of appeals shall forward to the department of local  
 22 government finance a copy of the county property tax assessment board  
 23 of appeals' recommendation and a copy of the documents submitted to  
 24 or collected by the county property tax assessment board of appeals at  
 25 the public hearing or during the course of the county board of appeals'  
 26 investigation of the petition.

27 (f) Upon receipt by the department of local government finance of  
 28 a recommendation by the county property tax assessment board of  
 29 appeals, the department of local government finance shall review the  
 30 petition and all other materials submitted by the county property tax  
 31 assessment board of appeals and determine whether to grant the  
 32 petition. Notice of the determination by the department of local  
 33 government finance and the right to seek an appeal of the  
 34 determination shall be given by mail to:

- 35 (1) the petitioner;
- 36 (2) the owner;
- 37 (3) all persons who have, as of the date the petition was filed, a
- 38 substantial interest of public record in the property;
- 39 (4) the assessor of the township in which the property is located,
- 40 or the county assessor if there is no township assessor for the
- 41 township; and
- 42 (5) the county property tax assessment board of appeals.



1 (g) Any person aggrieved by a determination of the department of  
 2 local government finance under subsection (f) may file an appeal  
 3 seeking additional review by the department of local government  
 4 finance and a public hearing. In order to obtain a review under this  
 5 subsection, the aggrieved person must file a petition for appeal with the  
 6 county auditor in the county where the tract or item of real property is  
 7 located not more than thirty (30) days after issuance of notice of the  
 8 determination of the department of local government finance. The  
 9 county auditor shall transmit the petition for appeal to the department  
 10 of local government finance not more than ten (10) days after the  
 11 petition is filed.

12 (h) Upon receipt by the department of local government finance of  
 13 an appeal, the department of local government finance shall set a date,  
 14 time, and place for a hearing. The department of local government  
 15 finance shall give notice, by mail, of the date, time, and place fixed for  
 16 the hearing to:

- 17 (1) the person filing the appeal;
- 18 (2) the petitioner;
- 19 (3) the owner;
- 20 (4) all persons who have, as of the date the petition was filed, a  
 21 substantial interest of public record in the property;
- 22 (5) the assessor of the township in which the property is located,  
 23 or the county assessor if there is no township assessor for the  
 24 township; and
- 25 (6) the county property tax assessment board of appeals.

26 The department of local government finance shall give the notices at  
 27 least ten (10) days before the day fixed for the hearing.

28 (i) After the hearing, the department of local government finance  
 29 shall give the parties listed in subsection (h) notice by mail of the final  
 30 determination of the department of local government finance.

31 (j) If the department of local government finance decides to:

- 32 (1) grant the petition submitted under subsection (b) after initial  
 33 review of the petition under subsection (f) or after an appeal  
 34 under subsection (h); and
- 35 (2) waive the taxes, special assessments, interest, penalties, and  
 36 costs assessed against the property;

37 the department of local government finance shall issue to the county  
 38 auditor an order directing the removal from the tax duplicate of the  
 39 taxes, special assessments, interest, penalties, and costs for which the  
 40 waiver is granted.

41 (k) After:

- 42 (1) at least thirty (30) days have passed since the issuance of a



1 notice by the department of local government finance to the  
 2 county property tax assessment board of appeals granting a  
 3 petition filed under subsection (b), if no appeal has been filed; or  
 4 (2) not more than thirty (30) days after receipt by the county  
 5 property tax assessment board of appeals of a notice of a final  
 6 determination of the department of local government finance  
 7 granting a petition filed under subsection (b) after an appeal has  
 8 been filed and heard under subsection (h);

9 the county auditor shall file a verified petition and an application for an  
 10 order on the petition in the court in which the judgment of sale was  
 11 entered asking the court to direct the county auditor to issue a tax deed  
 12 to the real property. The petition shall contain the certificate of sale  
 13 issued to the county, a copy of the petition filed under subsection (b),  
 14 and a copy of the notice of the final determination of the department of  
 15 local government finance directing the county auditor to remove the  
 16 taxes, interest, penalties, and costs from the tax duplicate. Notice of the  
 17 filing of the petition and application for an order on the petition shall  
 18 be given, by mail, to the owner and any person with a substantial  
 19 interest of public record in the property. A person owning or having an  
 20 interest in the property may appear to object to the petition.

21 (l) The court shall enter an order directing the county auditor to  
 22 issue a tax deed to the petitioner under subsection (b) if the court finds  
 23 that the following conditions exist:

- 24 (1) The time for redemption has expired.
- 25 (2) The property has not been redeemed before the expiration of
- 26 the period of redemption specified in section 4 of this chapter.
- 27 (3) All taxes, special assessments, interest, penalties, and costs
- 28 have been waived by the department of local government finance
- 29 or, to the extent not waived, paid by the petitioner under
- 30 subsection (b).
- 31 (4) All notices required by this section and sections 4.5 and 4.6 of
- 32 this chapter have been given.
- 33 (5) The petitioner under subsection (b) has complied with all the
- 34 provisions of law entitling the petitioner to a tax deed.

35 (m) A tax deed issued under this section is uncontestable except by  
 36 appeal from the order of the court directing the county auditor to issue  
 37 the tax deed. The appeal must be filed not later than sixty (60) days  
 38 after the date of the court's order.

39 SECTION 8. IC 6-1.1-28-0.1 IS ADDED TO THE INDIANA  
 40 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
 41 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.1. (a) This section applies**  
 42 **beginning January 1, 2016.**



1           **(b) This section does not apply to a county having a population**  
 2 **of more than seventy-five thousand (75,000).**

3           **(c) Subject to subsection (b), a multiple county property tax**  
 4 **assessment board of appeals is created in each geographic area:**

5               **(1) that is an Indiana congressional district; and**

6               **(2) which includes a geographic area of a county not excluded**  
 7 **under subsection (b).**

8           SECTION 9. IC 6-1.1-28-0.2 IS ADDED TO THE INDIANA  
 9 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 10 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.2. (a) Each multiple county**  
 11 **property tax assessment board of appeals established under section**  
 12 **0.1 of this chapter consists of three (3) individuals appointed by the**  
 13 **governor, not more than two (2) of whom may be from the same**  
 14 **political party.**

15           **(b) Each member of a multiple county property tax assessment**  
 16 **board of appeals must be at least eighteen (18) years of age and**  
 17 **knowledgeable in the valuation of property.**

18           **(c) Two (2) members of the multiple county property tax**  
 19 **assessment board of appeals must have attained the certification of**  
 20 **a level two or a level three assessor-appraiser under IC 6-1.1-35.5.**

21           **(d) The following individuals may not be members of a multiple**  
 22 **county property tax assessment board of appeals:**

23               **(1) An elected county official.**

24               **(2) An employee of a county or township that is in the**  
 25 **geographic area encompassing the multiple county property**  
 26 **tax assessment board of appeals.**

27           **(e) The term of a member of a multiple county property tax**  
 28 **assessment board of appeals appointed under this section:**

29               **(1) is one (1) year; and**

30               **(2) begins January 1.**

31           **(f) If:**

32               **(1) the term of a member of the multiple county property tax**  
 33 **assessment board of appeals appointed under this section**  
 34 **expires;**

35               **(2) the member is not reappointed; and**

36               **(3) a successor is not appointed;**

37 **the term of the member continues until a successor is appointed.**

38           SECTION 10. IC 6-1.1-28-0.3 IS ADDED TO THE INDIANA  
 39 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 40 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.3. The governor shall fix**  
 41 **the salary of a member of a multiple county property tax**  
 42 **assessment board of appeals at the time of the appointment. The**



1 salary of a member of a multiple county property tax assessment  
2 board of appeals shall be paid by the state.

3 SECTION 11. IC 6-1.1-28-0.4 IS ADDED TO THE INDIANA  
4 CODE AS A NEW SECTION TO READ AS FOLLOWS  
5 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.4. The county council of**  
6 **each county that is:**

7 (1) within the geographic area covered by a multiple county  
8 property tax assessment board of appeals; and

9 (2) not excluded under section 0.1(b) of this chapter;

10 may submit recommendations to the governor for appointments to  
11 a multiple county property tax assessment board of appeals that  
12 covers the county.

13 SECTION 12. IC 6-1.1-28-0.5 IS ADDED TO THE INDIANA  
14 CODE AS A NEW SECTION TO READ AS FOLLOWS  
15 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.5. (a) The county auditor's**  
16 **office for the county that:**

17 (1) has the greatest population in a multiple county property  
18 tax assessment board of appeals; and

19 (2) is not excluded under section 0.1(b) of this chapter;

20 shall provide the administrative support to the multiple county  
21 property tax assessment board of appeals.

22 (b) A county auditor's office that provides administrative  
23 support to a multiple county property tax assessment board of  
24 appeals under subsection (a) shall:

25 (1) coordinate with each county assessor of a county within  
26 the multiple county board to perform necessary functions  
27 concerning appeals and correction of errors initiated by a  
28 taxpayer under IC 6-1.1-15;

29 (2) keep full and accurate minutes of the proceedings of the  
30 multiple county board; and

31 (3) perform other necessary duties.

32 SECTION 13. IC 6-1.1-28-0.6 IS ADDED TO THE INDIANA  
33 CODE AS A NEW SECTION TO READ AS FOLLOWS  
34 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.6. (a) Beginning after**  
35 **December 31, 2015, a multiple county property tax assessment**  
36 **board of appeals established under section 0.1 of this chapter shall**  
37 **assume the authorities and duties as the property tax assessment**  
38 **board of appeals for property located in the geographic area**  
39 **covered by the multiple county property tax assessment board of**  
40 **appeals as determined under section 0.1(c) of this chapter.**

41 (b) After December 14, 2015, and before January 1, 2016, a  
42 county property tax assessment board of appeals for a county that



1 is not excluded under section 0.1(b) of this chapter shall transfer  
 2 records relating to proceedings of the county property tax  
 3 assessment board of appeals to the multiple county property tax  
 4 assessment board of appeals established under section 0.1(c) of this  
 5 chapter.

6 (c) After December 14, 2015, and before January 1, 2016, a  
 7 county property tax assessment board of appeals for a county that  
 8 is not excluded under section 0.1(b) of this chapter shall stay the  
 9 proceedings on any:

- 10 (1) notices of review;
- 11 (2) exemption applications;
- 12 (3) claims for a deduction;
- 13 (4) motions;
- 14 (5) requests; and
- 15 (6) similar administrative pleadings;

16 filed or pending with the county property tax assessment board of  
 17 appeals pending further action upon transfer to the multiple  
 18 county property tax assessment board of appeals. A multiple  
 19 county property tax assessment board of appeals shall docket  
 20 matters stayed under this subsection as soon as practicable after  
 21 December 31, 2015. Any time limitation that applies to a  
 22 proceeding before a county property tax assessment board of  
 23 appeals that is stayed under this subsection is tolled beginning after  
 24 December 14, 2015, and until January 1, 2016.

25 SECTION 14. IC 6-1.1-28-0.7 IS ADDED TO THE INDIANA  
 26 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 27 [EFFECTIVE JANUARY 1, 2016]: Sec. 0.7. The county auditor's  
 28 office for the county responsible for administration of a multiple  
 29 county property tax assessment board of appeals under section 0.5  
 30 of this chapter shall give notice of the time, date, place, and  
 31 purpose of each annual session of the multiple county property tax  
 32 assessment board of appeals. The county auditor's office shall give  
 33 the notice two (2) weeks before the first meeting of the multiple  
 34 county property tax board of appeals by:

- 35 (1) publication in two (2) newspapers of general circulation:
  - 36 (A) within the geographic area encompassing the multiple
  - 37 county property tax assessment board of appeals;
  - 38 (B) that are published in a county within the multiple
  - 39 county property tax assessment board of appeals
  - 40 jurisdiction; and
  - 41 (C) that represent different political parties;
- 42 (2) publication in one (1) newspaper of general circulation:



1           **(A) within the geographic area encompassing the multiple**  
 2           **county property tax assessment board of appeals; and**  
 3           **(B) published in a county within the multiple county**  
 4           **property tax assessment board of appeals jurisdiction;**  
 5           **if the requirements of subdivision (1) cannot be satisfied; or**  
 6           **(3) posting in three (3) public places in each township within**  
 7           **the geographic area covered by the multiple county property**  
 8           **tax assessment board of appeals if a newspaper of general**  
 9           **circulation is not published in a county within the geographic**  
 10           **area covered by the multiple county property tax assessment**  
 11           **board of appeals.**

12           SECTION 15. IC 6-1.1-28-0.8 IS ADDED TO THE INDIANA  
 13           CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
 14           [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.8. Except as otherwise**  
 15           **provided in this chapter, a multiple county property tax assessment**  
 16           **board of appeals has all the rights and powers necessary or**  
 17           **convenient to carry out this chapter, including the power:**

18           **(1) to employ as many field representatives and hearing**  
 19           **examiners as are necessary to promptly and efficiently**  
 20           **perform the duties and functions of the board, if a person**  
 21           **employed under this subsection is a person who is certified in**  
 22           **Indiana as a level two or level three assessor-appraiser by the**  
 23           **department of local government finance; and**  
 24           **(2) to request reimbursement from the state for**  
 25           **administration and travel expenses.**

26           SECTION 16. IC 6-1.1-28-1, AS AMENDED BY P.L.134-2014,  
 27           SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28           JANUARY 1, 2016]: **Sec. 1. (a) This section applies only to a county**  
 29           **having a population of more than seventy-five thousand (75,000).**

30           **(a) (b) Each county with a population greater than seventy-five**  
 31           **thousand (75,000) shall have a county property tax assessment board**  
 32           **of appeals composed of individuals who are at least eighteen (18) years**  
 33           **of age and knowledgeable in the valuation of property. At the election**  
 34           **of the board of commissioners of the county, a county property tax**  
 35           **assessment board of appeals may consist of three (3) or five (5)**  
 36           **members appointed in accordance with this section.**

37           **(b) (c) This subsection applies to a county in which the board of**  
 38           **commissioners elects to have a five (5) member county property tax**  
 39           **assessment board of appeals. In addition to the county assessor, only**  
 40           **one (1) other individual who is an officer or employee of a county or**  
 41           **township may serve on the board of appeals in the county in which the**  
 42           **individual is an officer or employee. Subject to subsections (~~g~~) (h) and**



1 ~~(h)~~, **(i)**, the fiscal body of the county shall appoint two (2) individuals  
 2 to the board. At least one (1) of the members appointed by the county  
 3 fiscal body must be a certified level two or level three  
 4 assessor-appraiser. The fiscal body may waive the requirement in this  
 5 subsection that one (1) of the members appointed by the fiscal body  
 6 must be a certified level two or level three assessor-appraiser. Subject  
 7 to subsections ~~(g)~~ **(h)** and ~~(h)~~, **(i)**, the board of commissioners of the  
 8 county shall appoint three (3) freehold members so that not more than  
 9 three (3) of the five (5) members may be of the same political party and  
 10 so that at least three (3) of the five (5) members are residents of the  
 11 county. At least one (1) of the members appointed by the board of  
 12 county commissioners must be a certified level two or level three  
 13 assessor-appraiser. The board of county commissioners may waive the  
 14 requirement in this subsection that one (1) of the freehold members  
 15 appointed by the board of county commissioners must be a certified  
 16 level two or level three assessor-appraiser.

17 ~~(e)~~ **(d)** This subsection applies to a county in which the board of  
 18 commissioners elects to have a three (3) member county property tax  
 19 assessment board of appeals. In addition to the county assessor, only  
 20 one (1) other individual who is an officer or employee of a county or  
 21 township may serve on the board of appeals in the county in which the  
 22 individual is an officer or employee. Subject to subsections ~~(g)~~ **(h)** and  
 23 ~~(h)~~, **(i)**, the fiscal body of the county shall appoint one (1) individual to  
 24 the board. The member appointed by the county fiscal body must be a  
 25 certified level two or level three assessor-appraiser. The fiscal body  
 26 may waive the requirement in this subsection that the member  
 27 appointed by the fiscal body must be a certified level two or level three  
 28 assessor-appraiser. Subject to subsections ~~(d)~~ **(e)** and ~~(e)~~, **(f)**, the board  
 29 of commissioners of the county shall appoint two (2) freehold members  
 30 so that not more than two (2) of the three (3) members may be of the  
 31 same political party and so that at least two (2) of the three (3)  
 32 members are residents of the county. At least one (1) of the members  
 33 appointed by the board of county commissioners must be a certified  
 34 level two or level three assessor-appraiser. The board of county  
 35 commissioners may waive the requirement in this subsection that one  
 36 (1) of the freehold members appointed by the board of county  
 37 commissioners must be a certified level two or level three  
 38 assessor-appraiser.

39 ~~(d)~~ **(e)** A person appointed to a property tax assessment board of  
 40 appeals may serve on the property tax assessment board of appeals of  
 41 another county at the same time. The members of the board shall elect  
 42 a president. The employees of the county assessor shall provide



1 administrative support to the property tax assessment board of appeals.  
 2 The county assessor is a nonvoting member of the property tax  
 3 assessment board of appeals. The county assessor shall serve as  
 4 secretary of the board. The secretary shall keep full and accurate  
 5 minutes of the proceedings of the board. A majority of the board that  
 6 includes at least one (1) certified level two or level three  
 7 assessor-appraiser constitutes a quorum for the transaction of business.  
 8 Any question properly before the board may be decided by the  
 9 agreement of a majority of the whole board.

10 ~~(e)~~ **(f)** The county assessor, county fiscal body, and board of county  
 11 commissioners may agree to waive the requirement in subsection ~~(b)~~  
 12 **(c)** or ~~(e)~~ **(d)** that not more than three (3) of the five (5) or two (2) of  
 13 the three (3) members of the county property tax assessment board of  
 14 appeals may be of the same political party if it is necessary to waive the  
 15 requirement due to the absence of certified level two or level three  
 16 Indiana assessor-appraisers:

- 17 (1) who are willing to serve on the board; and
- 18 (2) whose political party membership status would satisfy the  
 19 requirement in subsection ~~(b)~~ **(c)** or ~~(e)~~ **(d)**.

20 ~~(f)~~ **(g)** If the board of county commissioners is not able to identify  
 21 at least two (2) prospective freehold members of the county property  
 22 tax assessment board of appeals who are:

- 23 (1) residents of the county;
- 24 (2) certified level two or level three Indiana assessor-appraisers;  
 25 and
- 26 (3) willing to serve on the county property tax assessment board  
 27 of appeals;

28 it is not necessary that at least three (3) of the five (5) or two (2) of the  
 29 three (3) members of the county property tax assessment board of  
 30 appeals be residents of the county.

31 ~~(g)~~ **(h)** Except as provided in subsection ~~(f)~~ **(g)**, the term of a  
 32 member of the county property tax assessment board of appeals  
 33 appointed under this section:

- 34 (1) is one (1) year; and
- 35 (2) begins January 1.

36 ~~(h)~~ **(i)** If:

- 37 (1) the term of a member of the county property tax assessment  
 38 board of appeals appointed under this section expires;
- 39 (2) the member is not reappointed; and
- 40 (3) a successor is not appointed;

41 the term of the member continues until a successor is appointed.

42 ~~(i)~~ **(j)** An:



1 (1) employee of the township assessor or county assessor; or  
2 (2) appraiser, as defined in IC 6-1.1-31.7-1;  
3 may not serve as a voting member of a county property tax assessment  
4 board of appeals in a county where the employee or appraiser is  
5 employed.

6 SECTION 17. IC 6-1.1-28-2, AS AMENDED BY P.L.2-2005,  
7 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JANUARY 1, 2016]: Sec. 2. (a) Before performing any of the  
9 member's duties, each member of the county property tax assessment  
10 board of appeals (as defined in IC 6-1.1-4.5) shall take and  
11 subscribe to the following oath:

12 STATE OF INDIANA )  
13 ) SS:  
14 COUNTY OF \_\_\_\_\_ )

15 I, \_\_\_\_\_, do solemnly swear that I will support the  
16 Constitution of the United States, and the Constitution of the State of  
17 Indiana, and that I will faithfully and impartially discharge my duty  
18 under the law as a member of the Property Tax Assessment Board of  
19 Appeals for said county (or multiple county area); that I will,  
20 according to my best knowledge and judgment, assess, and review the  
21 assessment of all the property of said county (or multiple county  
22 area), and I will in no case assess any property at more or less than is  
23 provided by law, so help me God.

24 \_\_\_\_\_  
25 Member of The Board  
26 Subscribed and sworn to before me this \_\_\_ day of \_\_\_\_\_,  
27 20\_\_.  
28 \_\_\_\_\_  
29 County Auditor

30 (b) This oath shall be administered by and filed with the: ~~county~~  
31 ~~auditor.~~

- 32 (1) county auditor for the county, in the case of a county  
33 property tax assessment board of appeals established under  
34 section 1 of this chapter; or  
35 (2) county auditor for the county required to provide  
36 administrative support under section 0.5 of this chapter, in  
37 the case of a multiple county property tax assessment board  
38 of appeals established under section 0.1 of this chapter.

39 SECTION 18. IC 6-1.1-28-3 IS AMENDED TO READ AS  
40 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 3. (a) This  
41 section applies to a county property tax assessment board of  
42 appeals established under section 1 of this chapter.



1           **(b)** The members of the county property tax assessment board of  
 2 appeals shall receive compensation on a per diem basis for each day of  
 3 actual service. The county council shall fix the rate of this  
 4 compensation. The county assessor shall keep an attendance record for  
 5 each meeting of the county property tax assessment board of appeals.  
 6 At the close of each annual session, the county assessor shall certify to  
 7 the county board of commissioners the number of days actually served  
 8 by each member. The county board of commissioners may not allow  
 9 claims for service on the county property tax assessment board of  
 10 appeals for more days than the number of days certified by the county  
 11 assessor. The compensation provided by this section shall be paid from  
 12 the county treasury.

13           SECTION 19. IC 6-1.1-28-4 IS AMENDED TO READ AS  
 14 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 4. **(a) This**  
 15 **section applies to a county property tax assessment board of**  
 16 **appeals established under section 1 of this chapter.**

17           **(b)** The county property tax assessment board of appeals shall meet  
 18 either in the room of the board of commissioners in the county  
 19 courthouse or in some other room provided by the county board of  
 20 commissioners.

21           SECTION 20. IC 6-1.1-28-6 IS AMENDED TO READ AS  
 22 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 6. **This section**  
 23 **applies to a county property tax assessment board of appeals**  
 24 **established under section 1 of this chapter.** The county assessor shall  
 25 give notice of the time, place, and purpose of each annual session of the  
 26 county property tax assessment board. The county assessor shall give  
 27 the notice two (2) weeks before the first meeting of the board by:

28           (1) publication in two (2) newspapers of general circulation which  
 29 are published in the county and which represent different political  
 30 parties; or

31           (2) publication in one (1) newspaper of general circulation  
 32 published in the county if the requirements of clause (1) of this  
 33 section cannot be satisfied; or

34           (3) posting in three (3) public places in each township of the  
 35 county if a newspaper of general circulation is not published in  
 36 the county.

37           SECTION 21. IC 6-1.1-28-8, AS AMENDED BY P.L.112-2012,  
 38 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JANUARY 1, 2016]: Sec. 8. (a) The county property tax assessment  
 40 board **of appeals** shall remain in session until the board's duties are  
 41 complete.

42           (b) All expenses and per diem compensation resulting from a



1 session of a county property tax assessment board **of appeals** that is  
 2 called by the department of local government finance under subsection  
 3 (c) shall be paid by the county auditor **for the county in which the**  
 4 **property that is subject to assessment is located**, who shall, without  
 5 an appropriation being required, draw warrants on county funds not  
 6 otherwise appropriated.

7 (c) The department of local government finance may also call a  
 8 session of the county property tax assessment board **of appeals** after  
 9 completion of a general reassessment of real property under  
 10 IC 6-1.1-4-4 or a reassessment under a reassessment plan prepared  
 11 under IC 6-1.1-4-4.2. The department of local government finance shall  
 12 fix the time for and duration of the session.

13 SECTION 22. IC 6-1.1-28-9 IS AMENDED TO READ AS  
 14 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 9. (a) A county  
 15 property tax assessment board of appeals (**as defined in**  
 16 **IC 6-1.1-4.5**) may:

- 17 (1) subpoena witnesses;
- 18 (2) examine witnesses, under oath, on the assessment or valuation  
 19 of property;
- 20 (3) compel witnesses to answer its questions relevant to the  
 21 assessment or valuation of property; and
- 22 (4) order the production of any papers related to the assessment  
 23 or valuation of property.

24 (b) The county sheriff shall serve all process issued under this  
 25 section which are not served by ~~the~~ a county assessor and shall obey all  
 26 orders of the board.

27 SECTION 23. IC 6-1.1-28-10, AS AMENDED BY P.L.219-2007,  
 28 SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JANUARY 1, 2016]: Sec. 10. **(a) This section applies to a county**  
 30 **property tax assessment board of appeals established under section**  
 31 **1 of this chapter.**

32 ~~(a)~~ **(b)** Subject to the limitations contained in subsection ~~(b)~~; **(c)**, a  
 33 county on behalf of the property tax assessment board of appeals may  
 34 employ and fix the compensation of as many field representatives and  
 35 hearing examiners as are necessary to promptly and efficiently perform  
 36 the duties and functions of the board. A person employed under this  
 37 subsection must be a person who is certified in Indiana as a level two  
 38 or level three assessor-appraiser by the department of local government  
 39 finance.

40 ~~(b)~~ **(c)** The number and compensation of all persons employed under  
 41 this section are subject to the appropriations made for that purpose by  
 42 the county council.



1 SECTION 24. IC 6-1.1-28-11 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 11. Field  
 3 representatives and hearing examiners employed under ~~section 10~~ of  
 4 this chapter, when authorized by ~~the~~ **their respective** county property  
 5 tax assessment board of appeals, have the powers granted to the county  
 6 property tax assessment board of appeals for the review of, and  
 7 hearings on, assessments. The field representatives and hearing  
 8 examiners shall report their findings to the board in writing at the  
 9 conclusion of each review or hearing. After receipt of the written  
 10 report, the board may take further evidence or hold further hearings.  
 11 The final decision on each matter shall be made by the board based  
 12 upon the field representative's or hearing officer's report, any additional  
 13 evidence taken by the board, and any records that the board considers  
 14 pertinent.

15 SECTION 25. IC 6-1.1-29-6, AS AMENDED BY P.L.146-2008,  
 16 SECTION 264, IS AMENDED TO READ AS FOLLOWS  
 17 [EFFECTIVE JANUARY 1, 2016]: Sec. 6. The four (4) freehold  
 18 members of the county board of tax adjustment shall receive  
 19 compensation on a per diem basis for each day of actual service. The  
 20 rate of this compensation is:

- 21 (1) the same as the rate that the freehold members of the county  
 22 property tax assessment board of appeals of that county receive,  
 23 **in the case of a county property tax assessment board of**  
 24 **appeals established under IC 6-1.1-28-1; or**  
 25 (2) **a rate as determined by the county fiscal body, in the case**  
 26 **of a county included within a multiple county property tax**  
 27 **assessment board of appeals under IC 6-1.1-28-0.1.**

28 The county auditor shall keep an attendance record of each meeting of  
 29 the county board of tax adjustment. At the close of each annual session,  
 30 the county auditor shall certify to the county board of commissioners  
 31 the number of days actually served by each freehold member. The  
 32 county board of commissioners may not allow claims for service on the  
 33 county board of tax adjustment for more days than the number of days  
 34 certified by the county auditor.

35 SECTION 26. IC 6-1.1-31.7-3.5, AS ADDED BY P.L.228-2005,  
 36 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JANUARY 1, 2016]: Sec. 3.5. (a) Subject to subsection (b), an  
 38 individual or a firm that is:

- 39 (1) an appraiser; or  
 40 (2) a technical advisor under IC 6-1.1-4;

41 in a county may not serve as a tax representative of any taxpayer with  
 42 respect to property subject to property taxes in the county before the



1 county property tax assessment board of appeals ~~of that county~~ or the  
2 Indiana board of tax review.

3 (b) Subsection (a) does not apply to tax representation in a county  
4 with respect to an issue of a taxpayer if:

5 (1) the individual or firm representing the taxpayer is no longer  
6 under contract as an appraiser or a technical advisor in the county  
7 as described in subsection (a); and

8 (2) the individual or firm was not directly involved with the issue  
9 of the taxpayer while under contract.

10 SECTION 27. IC 6-1.1-35-3 IS AMENDED TO READ AS  
11 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 3. (a) The  
12 department of local government finance may require township  
13 assessors, county assessors, or members of the county property tax  
14 assessment board of appeals, county auditors, and their employees to  
15 attend instructional sessions held by the department or held by others  
16 but approved by the department. An assessing official, or an employee  
17 who is required to attend an instructional session or who, at the  
18 department's request, meets with the department on official business  
19 shall receive:

20 (1) a lodging allowance for each night preceding session  
21 attendance not less than the lodging allowance equal to the lesser  
22 of:

23 (A) the cost of a standard room rate at the hotel where the  
24 session is held; or

25 (B) the actual cost of lodging paid;

26 (2) a subsistence allowance for meals for each day in attendance  
27 not less than the subsistence allowance for meals paid to state  
28 employees in travel status, but not more than the maximum  
29 subsistence allowance permitted under the regulations of the  
30 General Services Administration for federal employees in travel  
31 status, as reported in the Federal Register;

32 (3) a mileage allowance equal to that sum per mile paid to state  
33 officers and employees. The rate per mile shall change each time  
34 the state government changes its rate per mile; and

35 (4) an allowance equal to the cost of parking at the convention  
36 site.

37 The amount a county assessor, a township assessor, a member of a  
38 county property tax assessment board of appeals **under IC 6-1.1-28-1**,  
39 or an employee shall receive under subdivision (2) shall be established  
40 by the county fiscal body. **The amount a member of a multiple**  
41 **county property tax assessment board of appeals under**  
42 **IC 6-1.1-28-0.1 shall receive under subdivision (2) is the same as**



1 **the subsistence allowance for meals paid to state employees in**  
 2 **travel status.**

3 (b) If a county assessor, a township assessor, a member of a county  
 4 property tax assessment board of appeals **under IC 6-1.1-28-1**, or an  
 5 employee is entitled to receive an allowance under this section, the  
 6 department of local government finance shall furnish the appropriate  
 7 county auditor with a certified statement which indicates the dates of  
 8 attendance. The official or employee may file a claim for payment with  
 9 the county auditor. The county treasurer shall pay the warrant from the  
 10 county general fund from funds not otherwise appropriated.

11 (c) In the case of one (1) day instructional sessions, a lodging  
 12 allowance may be paid only to persons who reside more than fifty (50)  
 13 miles from the session location. Regardless of the duration of the  
 14 session, and even though more than one (1) person may have been  
 15 transported, only one (1) mileage allowance may be paid to an official  
 16 or employee furnishing the conveyance.

17 SECTION 28. IC 6-1.1-35.2-5, AS AMENDED BY P.L.146-2008,  
 18 SECTION 283, IS AMENDED TO READ AS FOLLOWS  
 19 [EFFECTIVE JANUARY 1, 2016]: Sec. 5. A county that is required to  
 20 make a payment to an assessing official or a hearing officer for the  
 21 county property tax assessment board of appeals under **section 3(c)** of  
 22 this chapter must make the payment regardless of an appropriation. The  
 23 payment may be made from the county's reassessment fund.

24 SECTION 29. IC 33-26-3-2 IS AMENDED TO READ AS  
 25 FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 2. In addition to the  
 26 jurisdiction described in section 1 of this chapter, the tax court has:

- 27 (1) any other jurisdiction conferred by statute; ~~and~~  
 28 (2) exclusive jurisdiction over any case that was an initial appeal  
 29 of a final determination made by the state board of tax  
 30 commissioners before January 1, 2002; **and**  
 31 **(3) exclusive jurisdiction over a petition for judicial review of**  
 32 **a stipulated determination entered by a county board under**  
 33 **IC 6-1.1-15-2.5.**

34 SECTION 30. IC 33-38-9-11 IS ADDED TO THE INDIANA  
 35 CODE AS A **NEW SECTION TO READ AS FOLLOWS**  
 36 [EFFECTIVE JULY 1, 2015]: **Sec. 11. (a) This section applies after**  
 37 **December 31, 2015, and before January 1, 2017.**

38 **(b) The Indiana judicial center shall review the workload and**  
 39 **backlog of cases in the Indiana tax court and submit a report to the**  
 40 **legislative council based on the center's review by December 1,**  
 41 **2016. The report must contain the following information:**

- 42 **(1) A review and analysis of the methods and procedures for**



1           **case disposition in the Indiana tax court, including:**

2           **(A) findings concerning efficiencies of the methods and**  
 3           **procedures in the Indiana tax court; and**

4           **(B) recommendations (if any) for necessary improvement**  
 5           **of case dispositions in the Indiana tax court.**

6           **(2) Consideration of any reports and recommendations**  
 7           **concerning the Indiana tax court prepared and published by**  
 8           **the division of court administration under IC 33-24-6-3.**

9           **(c) The tax court judge and tax court personnel under**  
 10          **IC 33-26-4-2 shall furnish to the Indiana judicial center or the**  
 11          **center's employees all requested tax court information necessary**  
 12          **for purposes of this section and that is not otherwise confidential.**

13          **(d) The Indiana judicial center may employ contract services for**  
 14          **purposes of this section.**

15          **(e) The report submitted to the legislative council must be in an**  
 16          **electronic format under IC 5-14-6.**

17          SECTION 31. IC 36-2-5-7 IS AMENDED TO READ AS  
 18          FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 7. Before the  
 19          Thursday after the first Monday in August of each year, the county  
 20          executive shall prepare an itemized estimate of all money to be drawn  
 21          by the members of the executive and all expenditures to be made by the  
 22          executive or under its orders during the next calendar year. Each  
 23          executive's budget estimate must include:

24               (1) the expense of construction, repairs, supplies, employees, and  
 25               agents, and other expenses at each building or institution  
 26               maintained in whole or in part by money paid out of the county  
 27               treasury;

28               (2) the expense of constructing and repairing bridges, itemized by  
 29               the location of and amount for each bridge;

30               (3) the compensation of the attorney representing the county;

31               (4) the compensation of attorneys for indigents;

32               (5) the expenses of the county board of health;

33               (6) the expense of repairing county roads, itemized by the location  
 34               of and amount for each repair project;

35               (7) the estimated number of precincts in the county and the  
 36               amount required for election expenses, including compensation  
 37               of election commissioners, inspectors, judges, clerks, and sheriffs,  
 38               rent, meals, hauling and repair of voting booths and machines,  
 39               advertising, printing, stationery, furniture, and supplies;

40               (8) the amount of principal and interest due on bonds and loans,  
 41               itemized for each loan and bond issue;

42               (9) the amount required to pay judgments, settlements, and court



- 1 costs;
- 2 (10) the expense of supporting inmates of benevolent or penal
- 3 institutions;
- 4 (11) the expense of publishing delinquent tax lists;
- 5 (12) the amount of compensation of county employees that is
- 6 payable out of the county treasury;
- 7 (13) the expenses of the county property tax assessment board of
- 8 appeals **under IC 6-1.1-28-1**; and
- 9 (14) other expenditures to be made by the executive or under its
- 10 orders, specifically itemized.

